Attorney Docket No.: 0180163

## In the Claims:

Claims 1-21 (canceled).

Claim 22 (previously presented): A method of forming a dielectric structure for a flash memory cell, the method comprising:

forming a first layer of silicon dioxide;

forming a silicon nitride layer on the first layer of silicon dioxide;

oxidizing the silicon nitride layer;

depositing a second layer of silicon dioxide on the pretreated silicon nitride layer after the oxidizing; and

wherein oxidizing the silicon nitride layer occurs in a batch furnace at a temperature of approximately 800°C to 1050°C for approximately 5 min. to 15 min.

Claim 23 (original): A method of forming a dielectric structure for a flash memory cell, the method comprising:

forming a first layer of silicon dioxide;

forming a silicon nitride layer on the first layer of silicon dioxide;

oxidizing the silicon nitride layer;

depositing a second layer of silicon dioxide on the pretreated silicon nitride layer after the oxidizing; and

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wherein oxidizing the silicon nitride layer occurs in a single wafer tool at a temperature of approximately 800°C to 1100°C for approximately 0.1 s to 6 s.

Claim 24 (previously presented): A method of making a flash memory cell including a first polysilicon layer, the method comprising:

forming a first layer of silicon dioxide on the first polysilicon layer; forming a silicon nitride layer on the first layer of silicon dioxide; oxidizing the silicon nitride layer;

depositing a second layer of silicon dioxide on the silicon nitride layer after the oxidizing; and

wherein oxidizing the silicon nitride layer occurs in a batch furnace at a temperature of approximately 800°C to 1050°C for approximately 5 min. to 15 min. with a gas mixture of approximately 5% oxygen to 100% oxygen and a diluent, the diluent comprising one of argon and nitrogen.

Claim 25 (previously presented): A method of making a flash memory cell including a first polysilicon layer, the method comprising:

forming a first layer of silicon dioxide on the first polysilicon layer;

forming a silicon nitride layer on the first layer of silicon dioxide;

oxidizing the silicon nitride layer;

depositing a second layer of silicon dioxide on the silicon nitride layer after the

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oxidizing; and

wherein oxidizing the silicon nitride layer occurs in a batch furnace with a temperature of approximately 800°C to 1050°C for approximately 5 min. to 15 min. with a gas mixture of approximately 5% steam to 100% steam and a diluent, the diluent comprising one of argon and nitrogen.

Claim 26 (previously presented): A method of making a flash memory cell including a first polysilicon layer, the method comprising:

forming a first layer of silicon dioxide on the first polysilicon layer; forming a silicon nitride layer on the first layer of silicon dioxide; oxidizing the silicon nitride layer;

depositing a second layer of silicon dioxide on the silicon nitride layer after the oxidizing; and

wherein oxidizing the silicon nitride layer occurs in a single wafer tool at a temperature of approximately 800°C to 1100°C for approximately 0.1 s to 6 s with a gas mixture of approximately 5% oxygen to 100% oxygen and a diluent, the diluent comprising one of argon and nitrogen.

Claim 27 (previously presented): A method of making a flash memory cell including a first polysilicon layer, the method comprising:

forming a first layer of silicon dioxide on the first polysilicon layer;

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forming a silicon nitride layer on the first layer of silicon dioxide; oxidizing the silicon nitride layer;

depositing a second layer of silicon dioxide on the silicon nitride layer after the oxidizing; and

wherein oxidizing the silicon nitride layer occurs in a single wafer tool at a temperature of approximately 800°C to 1100°C for approximately 0.1 s to 6 s with a gas mixture of approximately 1% steam to 10% steam and a diluent, the diluent comprising one of argon and nitrogen.